



SmartPay State Tax Exemption Information Form

GSA SmartPay® 2

www.gsa.gov/smartpay



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory:	South Carolina
--	----------------

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	SC Code §12-36-2120(2)
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Lodging Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Lodging tax is not applicable to SC
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Hotel occupancy tax is not applicable to SC
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	SC sales tax on accommodations. SC Code §12-36-920 and 12-36-2120(2). See SC Revenue Ruling 09-2 at www.sctax.org .
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	SC Code §12-28-710(A)(6) SC Code §12-28-740(1) and (3)
	<input checked="" type="checkbox"/> Maintenance	SC Code §12-36-2120(2)
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

Additional SC Comments: The responses above do not address any local taxes that may be due and collected by a county in South Carolina. See SC Revenue Ruling #09-1 for a summary of SC state sales and use tax due with purchases by a federal government credit card. See SC Revenue Ruling #09-2 for a summary of the sales tax on accommodations furnished to government employees, foreign diplomats, and nonprofit organization employees.

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1	Not applicable	www.sctax.org
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:	
SC Code §12-60-470(c)	

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	McCormack, John
Name of Agency:	SC Department of Revenue
Office Address (Line 1):	301 Gervais Street
Office Address (Line 2):	
City, State Zip:	Columbia, SC 29214
Phone Number:	803-898-5138
Fax Number:	803-898-5446
Email Address:	mccormj@sctax.org
Web Address:	

Thank you for your assistance in this important matter!